

House Bill 164

By: Representatives Scott of the 2nd, Neal of the 1st, Forster of the 3rd, and Walker of the 107th

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to broaden an exemption with respect to sales
3 to churches; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
7 state sales and use tax, is amended by revising paragraph (15.1) as follows:

8 "(15.1) Sales of ~~pipe organs or steeple bells~~ tangible personal property to any church
9 which is qualified as an exempt religious organization under Section 501(c)(3) of the
10 Internal Revenue Code of 1986, as amended;".

11 **SECTION 2.**

12 All laws and parts of laws in conflict with this Act are repealed.